

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

The government has filed a motion to amend the indictment to correct typographical errors (#45). Defendant has not opposed the motion, and the time for doing so has expired.

¹ The indictment also charges one count of obstruction of the enforcement of the tax laws, and two counts of presenting a false claim to the United States.

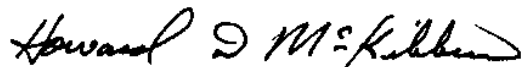
1 instead of 2:10-cr-00071. The government therefore seeks to amend
2 the indictment to contain the correct case number.

3 Amendment of an indictment to correct typographical errors is
4 appropriate as long as the error did not mislead or prejudice the
5 defendant. *United States v. Neill*, 166 F.3d 943, 947 (9th Cir.
6 1999); *United States v. Lim*, 984 F.2d 331, 337 (9th Cir. 1993).
7 Amendment is allowed even when it relates to an element of the
8 offense charged. *Neill*, 166 F.3d at 947.

9 Although the years in Counts Thirteen, Twenty and Twenty-One
10 were incorrect, the actual tax returns for those counts were
11 provided to the defendant during discovery. Also, the parties have
12 used the correct case number throughout this case. Defendant has
13 not asserted that he was prejudiced or misled by these errors in
14 the indictment. Accordingly, amendment to reflect the correct
15 filing years in Counts Thirteen, Twenty, and Twenty-One, and to
16 correct the case number is appropriate. The government's motion to
17 amend the indictment to correct typographical errors (#45) is
18 therefore granted.

19 IT IS SO ORDERED.

20 DATED: This 6th day of July, 2011.

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22 UNITED STATES DISTRICT JUDGE
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